

COMMONWEALTH OF MASSACHUSETTS

DEPARTMENT OF TELECOMMUNICATIONS AND ENERGY

Petition of the City of Cambridge	)	
Regarding the Purchase of Street	)	D.T.E. 04-65
Lighting Equipment from Cambridge	)	
Electric Light Company	)	
	)	
	)	

NOTICE OF APPEAL

Pursuant to M.G.L. c. 25, §5 and 220 C.M.R. 1.04(b)(6), the City of Cambridge hereby submits this Notice of Appeal of the Letter Order, dated September 19, 2005, based upon the following:

1. M.G.L. c. 164 § 34A does not allow for the inclusion of removal costs in the determination of compensation to the electric company for its unamortized investment, net of any salvage value obtained by the electric company under the circumstances.
2. M.G.L. c. 164 § 34A does not allow for compensation for removal costs or equipment that have been fully depreciated by the electric company.
3. The Department of Telecommunications and Energy failed to offset amounts for insurance recoveries, contractor reimbursements, and salvage values for certain years.
4. The Department of Telecommunications and Energy erred when it relied upon numbers "directly from [the Company's] accounting records," or balances that "represent the result of actual events, not projections or estimates," where the numbers

and balances changed numerous times throughout the proceeding, and no actual accounting records were produced other than documents created by an individual who is not an expert in the field of accounting.

5. The Letter Order by the Department of Telecommunications and Energy, dated September 19, 2005, was based on error of law, unsupported by substantial evidence, arbitrary or capricious, an abuse of discretion, or otherwise not in accordance with law.

Dated: October 6, 2005

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